

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }
LAMBERT-CALIFORNIA CORPORATION)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed July 26, 1982, by Lambert-California Corporation for rehearing of its appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of June 29, 1982, be and the same is hereby affirmed.

Done at Sacramento, California, this 17th day of August 1982 by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Drannenburger and Mr. Nevins present.

<u>William M. Bennett</u>	Chairman
<u>Ernest J. Drannenburger, Jr.</u>	Member
<u>Richard Nevins</u>	Member
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